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/Chih-Sheng Lin/
Dated: May 16, 2006

Patent
Docket No. : G110-040 CON
Firm : Notaro & Michalos P.C.
Fax No. : (845) 359-7798

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Hibiki Itoh
Application No. : 10/803,615
Filing Date : March 18, 2004
For : Unit Cell of Flat Solid Oxide Fuel Cell and Fuel Cell Stack
Comprising the Same
Examiner : Shermanda L. Williams
Art Unit : 1745

15 Pages
Via EFS-Web
Attn: Examiner Williams
Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

AMENDMENT

Sir:

In response to the Office Action dated February 16, 2006, please amend the above-identified application, as follows.